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January 29, 2004

Ms. Mary Cottrell, Secretary
Massachusetts Department of Telecommunications
and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: D.T.E. 03-131 - Fitchburg Gas and Electric Company
Request for an Accounting Ruling

Dear Ms. Cottrell:

Pursuant to the Department's Order of Notice dated January 27, 2004 in the above-captioned docket, attached is an original and nine copies of the notarized certification verifying that Fitchburg Gas and Electric Company ("FG&E") has served a copy of the Notice of Filing and Request for Comment electronically and by mail on all gas and electric distribution companies, the Attorney General of the Commonwealth, the Division of Energy Resources, the service list in D.T.E. 02-78, and all interested persons or entities.

Very truly yours,



Rebecca L. Fowler

Enclosures

cc: Kevin Brannelly, Director, Division of Rates and Revenue Requirements
Joseph Rogers, Assistant Attorney General

(b93849)

January 29, 2004

I hereby certify that publication and service of the within order of notice of adjudication has been made and given as therein directed.

Rebecca L. Fowler
Rebecca L. Fowler

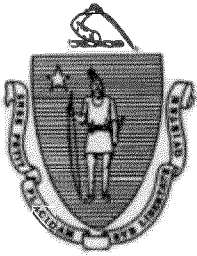
Subscribed and sworn to before me this 29th day of January 2004.

Lucille Wilkinson

~~Justice of the Peace~~

Notary Public

Lucille Wilkinson, Notary Public
Commonwealth of Massachusetts
My Commission Expires 03/24/2004



The Commonwealth of Massachusetts
DEPARTMENT OF
TELECOMMUNICATIONS AND ENERGY

ORDER OF NOTICE

D.T.E. 03-131

January 27, 2004

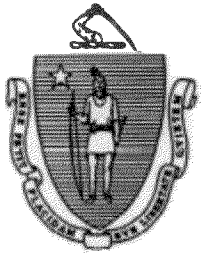
Request for an Accounting Ruling by Fitchburg Gas and Electric Company.

Fitchburg Gas and Electric Company is required to serve a copy of this notice electronically and by mail on all gas and electric distribution companies, the Attorney General of the Commonwealth, the Division of Energy Resources, the service list in D.T.E. 02-78, and all interested persons or entities.

By Order of the Department,

A handwritten signature in cursive script, appearing to read "Mary L. Cottrell".

MARY L. COTTRELL, SECRETARY



The Commonwealth of Massachusetts

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

January 27, 2004

NOTICE OF FILING and REQUEST FOR COMMENT

D.T.E. 03-131

Request for an Accounting Ruling by Fitchburg Gas and Electric Company.

On December 15, 2003, Fitchburg Gas and Electric Company ("Company") filed with the Department of Telecommunications and Energy ("Department") a request for an accounting ruling. Specifically, the Company seeks an accounting ruling that permits it to defer, and record as a regulatory asset, the difference, for the year 2003, between its pension and PBOP costs in base rates and the amounts that are required to be booked in accordance with Statement of Financial Accounting Standards Number ("FAS") 87 and FAS 106. In support of its request, the Company notes that the Department approved a similar request in Fitchburg Gas and Electric Light Company, D.T.E. 02-83 (2002).

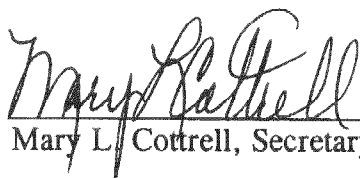
The Department will accept written comments on the Company's request. Persons wishing to submit such comments on the Company's request should file as follows: an original with Mary L. Cottrell, Secretary, Department of Telecommunications and Energy, One South Station - 2nd Floor, Boston, Massachusetts 02110; one (1) copy with the Hearing Officer, Caroline M. Bulger; and four (4) copies with Joseph Passaggio, Analysts, Rates and Revenue Requirements Division. The original and copies should be delivered to the Department of Telecommunications and Energy, One South Station - 2nd Floor, Boston, Massachusetts 02110, not later than 5:00 p.m. on Tuesday, February 3, 2004.

Where possible, written comments or petitions to intervene also should be submitted to the Department in electronic format using one of the following methods: (1) by e-mail attachment to dte.efiling@state.ma.us and caroline.bulger@state.ma.us or (2) on a 3.5" disk, IBM-compatible format. The text of the e-mail or the disk label must specify: (1) the docket number of the proceeding (D.T.E. 03-131), (2) name of the person or company submitting the filing, and (3) a brief descriptive title of the document (Comments). The electronic filing should also include the name, title and phone number of a person to contact in the event of questions about the filing. Text responses should be written in either Word Perfect (naming the document with a ".wpd" suffix), in Microsoft Word (naming the document with a ".doc" suffix), or as an Adobe PDF file (naming the document with a ".pdf" suffix). Data or spreadsheet responses should be compatible with Microsoft Excel. All written pleadings or

comments submitted in electronic format will be posted on the Department's website,
<http://www.mass.gov/dpu>.

The Company's request may be inspected at the Department's offices during normal business hours (Monday through Friday, 9:00 a.m. to 5:00 p.m.). The Company's request is also available on the Department's website.

By Order of the Department,



Mary L. Cottrell, Secretary